

**871—23.48(96) Previously covered employers.** If a contributory employer's account has been properly terminated (including an employer who has terminated an election to be contributory and has elected to be reimbursable), and such employer is again determined liable or again elects to be contributory, the employer shall be treated the same as a newly covered employer.

This rule is intended to implement Iowa Code sections 96.7 and 96.8.